IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

I.T.R No.180 of 1999
Date of decision: 3.11.2006

M/S Girdhari Lal, MES Contractor, Bhatinda

...Petitioner

Versus

The Commissioner of Income-tax, Patiala ...Respondent

CORAM: HON'BLE MR.JUSTICE ADARSH KUMAR GOEL
HON'BLE MR.JUSTICE RAJESH BINDAL

Present: None for the Petitioner.
Dr.N.L.Sharda, Advocate for the Revenue.

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JUDGMENT

Following question of law has been referred for opinion of this Court by the Income Tax Appellate Tribunal, Amritsar Bench, Amritsar arising out of its order dated 31.8.1998 passed in I.T.A.No.559/ASR/1992, in respect of the assessment year 1990-91.

> "i) Whether on the facts and in the circumstance of the case, the I.T.A.T. was justified in observing that estimation of income under section 145(1) of the I.T.Act, 1961 can be arrived by adopting net profit rate on net receipts of the contractor?"

On case being called out for hearing, none appears for the assessee. In the absence of any representation on behalf of the assessee, we do not consider it appropriate to go into the merits of question of law referred.

The reference is thus returned unanswered.

(Adarsh Kumar Goel)
Judge

November 3, 2006 **(Rajesh Bindal)**
Pka **Judge**